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**From:**

**Sent:** Friday, January 22, 2010 3:47:01 PM

**To:**

**Cc:**

**Subject:** FW: Lien priority question

Hi        --sorry to take a while to get back to you on this.

If I am understanding your facts correctly, the IRS would have priority because we filed the NFTL against the husband in       , prior to the        transfer of his interest to his wife. Thus, the wife took the husband's interest in the property subject to the NFTL. A transferee lien would only have been necessary if the transfer had occurred before the NFTL was filed. A transferee lien is only necessary, in other words, where a NFTL does not appear to attach to property under the normal chain of title.

Here, the NFTL would turn up through the normal chain of title because it was on file, and attached to the property, before it was transferred to the wife. Under those facts, you don't need a nominee or transferee analysis to show the NFTL reaches the property.

Hope this helps. Let me know if you would like to discuss further or if I am misconstruing your facts below.

Have a good weekend.